



Missouri Department of dnr.mo.gov

NATURAL RESOURCES

Michael L. Parson, Governor

Carol S. Comer, Director

OCT 19 2018

Mr. Lon Little, Chairperson
Region I, East Central Solid Waste Management District
407 Kyle St.
Montgomery City, MO 63361

Dear Mr. Little:

The Missouri Department of Natural Resources' Solid Waste Management Program (SWMP) has completed its monitoring report of Region I - East Central Solid Waste Management District (District) pursuant to section 260.325.9 RSMo for the periods ending June 30, 2015, June 30, 2016 and June 30, 2017. SWMP conducted the monitoring visit on August 22, 2018. Monitoring reviews are part of SWMP's oversight of solid waste management district activities to ensure public moneys are fully accounted for, appropriately reported upon, and to promote fiscal accountability at the district level. We are committed to working cooperatively with the District to ensure compliance with the solid waste management laws, the district grant rule and the Department of Natural Resources' Solid Waste Management General Terms and Conditions.

The District is comprised of the following counties: Lincoln, Warren, Montgomery, and Franklin. The 2010 census has the county's population at 198,807.

Financial Review

The subgrants reviewed were the following:

I2016-001 District Operations – June 2016

Findings: None

I2016-002 East Central Mo Recycling Center Operations – November 2015

Findings: Invoice for paid postage not found.

SWMP Recommendation: Invoices must have backup in files. The District shall have all invoices and backup in files, and filed correctly.

I2017-001 District Operations - February 2017

Findings: None

I2017-002 East Central Mo Recycling Center Operations – November and December 2016, and January 2017

Findings: Payment of \$29,567.75 made to subgrantee that was not on Quarterly Project Financial Summary.



Recycled paper

Mr. Lon Little
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SWMP recommendation: The Quarterly Project Financial Summary report, column 7, Amount Disbursed by the District to Subgrantee must list all disbursements.

NOTE: We recommend the District enter the budget and line items amounts into QuickBooks. When payments are processed, the budget line will reduce and give the District a running balance.

The Quarterly Project Financial Summary Reports balance to the bank statements.

The financial review does not indicate the need for a financial statement audit. The Performance Audit will contain the program review.

We appreciate your assistance with these auditing efforts. If you have any questions, please contact Ms. Debbie Ickes at Missouri Department of Natural Resources, Solid Waste Management Program, P.O. Box 176, Jefferson City, MO 65102, by phone at (573) 526-3937 or by email at debbie.ickes@dnr.mo.gov.

Sincerely,

SOLID WASTE MANAGEMENT PROGRAM



Richard A. Kempker, Chief
Operations Section

RAK/dil

c: Mr. Chad Eggen, Planner, Region I, East Central Solid Waste Management District